## AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

## **LISTING OF CLAIMS:**

## Claims 1 - 16 - Canceled.

17. (New) A magnetic recording medium comprising:

a nonmagnetic flexible polymer support having a thickness of from 10 to 200 μm;

a first under layer which is constituted by a nonmetal element, per se, a compound consisting of nonmetal elements, or a compound containing titanium and a nonmetal element;

a second under layer containing at least one element selected from the group consisting of chromium, titanium, iridium, platinum, palladium, ruthenium, rhodium, rhenium, osmium, cobalt, tungsten, vanadium, iron and molybdenum; and

a magnetic layer which contains a ferromagnetic metal alloy containing at least cobalt, platinum and chromium, and a nonmagnetic compound,

in this order.

18. (New) The magnetic recording medium as claimed in claim 1, wherein the nonmagnetic flexible polymer support has a thickness of from 10 to 100 μm.

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- 19. (New) The magnetic recording medium as claimed in claim 17, wherein the nonmagnetic flexible polymer support is a resin film containing at least one of aromatic polyimide, aromatic polyamide, aromatic polyamide polyether ketone, polyether sulfone, polyether imide, polysulfone, polyphenylene sulfide, polyethylene naphthalate, polyethylene terephthalate, polycarbonate, triacetate cellulose, and a fluorine resin.
- 20. (New) The magnetic recording medium as claimed in claim 17, further comprising a subbing layer between the nonmagnetic flexible polymer support and the first under layer, wherein the subbing layer contains at least one of a polyimide resin, a polyamideimide resin, a silicone resin and a fluorine resin, and the subbing layer has, at its surface, protrusions having a height of from 5 to 60 nm.
- 21. (New) The magnetic recording medium as claimed in claim 20, wherein the subbing layer has, at its surface, protrusions having a height of from 10 to 30 nm.
- 22. (New) The magnetic recording medium as claimed in claim 20, wherein the protrusions are provided at the surface in a density of from 0.1 to  $100/\mu m^2$ .
- 23. (New) The magnetic recording medium as claimed in claim 20, wherein the protrusions are provided at the surface in a density of from 1 to  $10/\mu m^2$ .

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- 24. (New) The magnetic recording medium as claimed in claim 20, wherein the protrusions contain spherical silica particles.
- 25. (New) The magnetic recording medium as claimed in claim 17, wherein the nonmetal element is selected from C, Si, B, Te, As, Se, I, N and O.
- 26. (New) The magnetic recording medium as claimed in claim 17, wherein the nonmetal element is C.
- 27. (New) The magnetic recording medium as claimed in claim 17, which further comprises a crystal growth defective layer of the second under layer at an interface between the first under layer and the second under layer, said crystal growth defective layer having a thickness of 5 nm or less.
- 28. (New) The magnetic recording medium as claimed in claim 17, which is used for a recording and reproducing in which the recording and the reproducing are made in a state that the magnetic recording medium contacts with a magnetic head.

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29. (New) The magnetic recording medium as claimed in claim 17, wherein the ratio of the ferromagnetic metal alloy/nonmagnetic compound in the magnetic layer is from 95/5 to 80/20 (atomic ratio).